

**LEGISLATIVE SERVICES AGENCY
OFFICE OF FISCAL AND MANAGEMENT ANALYSIS**

301 State House
(317) 232-9855

FISCAL IMPACT STATEMENT

LS 7952

BILL NUMBER: HB 1802

DATE PREPARED: Jan 9, 2001

BILL AMENDED:

SUBJECT: Property tax administration.

FISCAL ANALYST: Bob Sigalow

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FUNDS AFFECTED:

**GENERAL
DEDICATED
FEDERAL**

IMPACT: Pending

Summary of Legislation: Creates the department of local government finance (DLGF) and the department of tax appeals (DOTA). Abolishes the state board of tax commissioners, the school property tax control board, and the local government tax control board. Directs the DLGF to review the procedures associated with: (1) the establishment of budgets, rates, and levies by local units of government, including school corporations; and (2) the adoption by units of local financing matters, such as bond issues and leases. Requires the DLGF to assess large industrial properties for property tax purposes. Directs the DOTA to hear appeals from determinations of county property tax assessment boards of appeal and the DLGF. Provides that determinations of the DOTA are appealable to the tax court. With respect to the DOTA, establishes burden of proof standards and required findings. Establishes burden of proof standards before the tax court, and specifies the circumstances under which the court may hear evidence not heard at an administrative hearing. Establishes requirements with respect to the record for appeals of determinations of the DOTA to the tax court. Provides that applications for deductions for personal property in an economic revitalization area are reviewed by the governmental body that designated the area. Makes conforming amendments.

Effective Date: July 1, 2001.

Explanation of State Expenditures: *As of the above date, the fiscal analysis of this bill has not been completed. Please contact the Office of Fiscal and Management Analysis for an update of this fiscal impact statement.*

Explanation of State Revenues:

Explanation of Local Expenditures:

Explanation of Local Revenues:

State Agencies Affected:

Local Agencies Affected:

Information Sources: